



Other Accompanying Information

Entity Receivables

An aging of entity accounts receivable as of September 30, 1998, is as follows (in thousands):

1998	Aged Period						Total
	<=90 days	91days -1 year	1-2 years	2-3 years	3+ years		
Reimbursable services	\$ 4,685	\$ 168	\$ 495	\$ 165	\$ 150	\$	5,663
User fees	54,921	2,921	7,375	2,451	2,222		69,890
Gross receivables	59,606	3,089	7,870	2,616	2,372		75,553
Less uncollectible amounts	(2,626)	(121)	(358)	(119)	(107)		(3,331)
Net receivables	\$ 56,980	\$ 2,968	\$ 7,512	\$ 2,497	\$ 2,265	\$	72,222

Non-Entity Receivables

An analysis of the changes in accounts receivable during FY 1998 is as follows (in thousands):

Receivable Category	Balance October 1	Receivables Recorded During the Fiscal Year	Collections	Write-offs	Adjustments	Balance September 30
Duties	\$ 742,475	\$ 18,867,056	\$ (18,839,281)	\$ (628)	\$ (12,096)	\$ 757,526
Excise Taxes	33,819	1,170,040	(1,175,770)	(12)	(1,420)	26,657
Fees	61,972	1,405,894	(1,403,492)	(6)	(6,613)	57,755
Fines/penalties	224,948	1,969,133	(53,143)	(27,758)	(1,818,930)	294,250
Interest	35,085	45,806	(26,560)	(1,645)	(16,176)	36,510
Refunds/drawback	5,935	5,268		--	-	5,268
Totals	1,104,234	\$ 23,463,197	\$ (21,504,181)	\$ (30,049)	\$ (1,855,235)	1,177,966
Less uncollectible amounts	(224,396)					(306,765)
Net receivables	\$ 879,838					\$ 871,201

An aging of non-entity Intra-governmental receivables as of September 30, 1998, is as follows (in thousands):

1998	Aged Period						Total
	<=90 days	91days -1 year	1-2 years	2-3 years	3+ years		
Duties	\$ 733,997	\$ 10,752	\$ 943	\$ 7,629	\$ 4,205	\$	757,526
Excise taxes	26,228	410	3	-	16		26,657
User fees	53,436	2,386	280	214	1,439		57,755
Fines/penalties	64,920	48,955	93,877	34,866	51,632		294,250
Interest	60	17,869	248	12,240	6,093		36,510
Refunds and drawback	-	2,123	62	2,070	1,013		5,268
Gross receivables	878,641	82,495	95,413	57,019	64,398		1,177,966
Less uncollectible amounts	(56,795)	(64,704)	(85,060)	(49,963)	(50,243)		(306,765)
Net receivables	\$ 821,846	\$ 17,791	\$ 10,353	\$ 7,056	\$ 14,155	\$	871,201



Customs Collections by Category
(Dollars in thousands)

	1994	1995	1996	1997	1998
Duties					
Consumption entries	\$19,213,194	\$19,565,279	\$18,465,609	\$18,720,977	\$18,537,332
Warehouse withdrawals	264,610	186,677	142,729	146,247	121,593
Mail entries	15,567	10,714	9,487	9,076	8,419
Passenger baggage entries	19,755	18,375	18,677	20,117	20,474
Crew member baggage entries	370	113	97	87	105
Military baggage entries	93	63	61	42	51
Informal entries	34,857	30,995	31,103	28,890	31,209
Vessel repair entries	13,952	7,662	19,930	9,847	14,896
Other duties	<u>792,004</u>	<u>576,486</u>	<u>516,233</u>	<u>301,275</u>	<u>384,058</u>
Total Duties	<u>20,354,402</u>	<u>20,396,364</u>	<u>19,203,926</u>	<u>19,236,558</u>	<u>19,118,137</u>
Miscellaneous					
Violations of Customs law	37,322	38,859	52,717	43,377	56,554
Testing, inspecting & grading	--	133	84	40	32
Miscellaneous taxes	61,857	62,539	63,350	64,882	67,169
USDA collections	45,341	45,862	49,444	53,160	62,847
Harbor maintenance fee	621,148	671,260	676,804	732,759	645,023
Fees	--	6	1,769	1,940	2,488
User fee account	837,853	1,075,304	1,171,402	1,287,174	1,241,614
Unclaimed funds	--	1,495	47	940	1,529
Recoveries	--	63	54	43	30
Interest	12,561	17,038	30,008	13,882	26,900
Other Customs receipts	<u>1,968</u>	<u>886</u>	<u>7,540</u>	<u>10,828</u>	<u>13,672</u>
Total Miscellaneous	<u>1,618,050</u>	<u>1,913,445</u>	<u>2,053,219</u>	<u>2,209,025</u>	<u>2,117,858</u>
Internal Revenue Taxes	<u>1,008,201</u>	<u>1,009,522</u>	<u>1,067,316</u>	<u>1,152,855</u>	<u>1,171,844</u>
Total Collections	<u>\$22,980,653</u>	<u>\$23,319,331</u>	<u>\$22,324,461</u>	<u>\$22,598,438</u>	<u>\$22,407,839</u>

Total Collections include both custodial, duty, tax, fee and interest collections, and entity user fee collections recorded by port locations during the period October through September, as follows:

Custodial collections	\$22,720,472	\$22,945,614	\$21,903,020	\$22,143,578	\$22,071,957
Entity collections	<u>260,181</u>	<u>373,717</u>	<u>421,441</u>	<u>454,860</u>	<u>335,882</u>
Total Collections	<u>\$22,980,653</u>	<u>\$23,319,331</u>	<u>\$22,324,461</u>	<u>\$22,598,438</u>	<u>\$22,407,839</u>



Customs Collections by Major Processing Port Locations
(Dollars in thousands)

	1994	1995	1996	1997	1998
Boston	\$ 634,356	\$ 626,385	\$ 546,342	\$ 545,441	\$ 528,748
Buffalo-Niagara Falls	320,791	262,168	229,941	183,606	153,804
Ogdensburg	173,318	145,424	124,786	112,551	85,939
Portland, Maine	51,163	45,611	40,102	39,994	42,974
Providence	38,874	36,632	41,161	49,568	38,731
St. Albans	73,865	63,296	56,971	49,580	39,099
Baltimore	541,733	541,959	510,508	496,313	500,656
Philadelphia	587,976	587,338	564,226	500,473	500,449
New York	183,357	185,459	171,766	185,181	226,988
Newark	3,197,752	3,272,510	3,009,692	3,154,876	3,194,299
JFK Airport	1,379,845	1,412,708	1,340,597	1,384,536	1,329,737
Charleston	484,725	535,754	496,976	549,792	604,678
Miami	527,552	647,477	653,342	754,570	837,987
San Juan	13,460	165,309	123,484	121,066	125,822
St. Thomas	228	9,549	11,225	9,404	9,129
Savannah	634,965	659,137	609,357	626,611	640,669
Tampa	375,097	372,269	339,321	354,564	326,666
Wilmington	359,956	354,266	317,410	324,952	322,603
Norfolk	327,141	323,294	333,931	352,811	368,490
Washington, DC	505,070	270,915	707,876	762,730	509,253
Mobile	64,226	71,643	66,703	54,904	64,367
New Orleans	745,276	798,514	785,787	832,394	834,440
Dallas/Ft. Worth	322,014	371,457	336,532	327,187	301,545
El Paso	164,150	119,679	102,558	103,601	107,708
Houston	492,217	505,298	473,335	448,137	464,907
Laredo	329,646	374,698	370,447	396,701	366,933
Port Arthur	34,840	38,794	30,683	31,700	31,178
Nogales	146,903	139,581	118,714	117,279	109,816
Los Angeles	4,302,726	4,462,194	4,225,403	4,285,908	4,499,699
San Diego	169,431	143,259	120,875	165,473	176,009
Anchorage	81,743	92,556	103,535	104,096	88,297
Honolulu	53,090	52,485	46,234	45,174	38,600
Portland	291,241	303,385	274,653	330,242	310,182
San Francisco	1,060,479	1,162,236	1,138,605	893,218	817,569
Seattle	828,744	731,275	622,937	634,502	642,053
Chicago	1,267,220	1,295,564	1,227,717	1,229,959	1,248,647
Cleveland	940,538	1,039,214	1,015,673	1,034,749	1,003,474
Detroit	634,657	594,701	552,423	502,606	438,979
Duluth	82,115	3,932	1,817	1,978	1,322
Milwaukee	57,516	56,453	54,565	48,270	45,794
Minneapolis	102,017	107,343	104,836	106,829	101,115
Pembina	67,301	23,217	20,195	15,440	9,990
St. Louis	216,264	215,515	222,584	228,010	237,332
Great Falls	115,075	98,878	96,877	95,286	90,801
Total Collections	<u>\$22,980,653</u>	<u>\$23,319,331</u>	22,342,702	22,592,262	22,417,478
Net Financial Statement Adjustments (a)			<u>(18,241)</u>	<u>6,176</u>	<u>(9,639)</u>
Total Revenues Collected			<u>\$22,324,461</u>	<u>\$22,598,438</u>	<u>\$22,407,839</u>

(a) Total collections represent collections recorded by the port locations during the fiscal year. Net financial statement adjustments primarily represent adjustments for timing differences for collections received during the fiscal year but not recorded until the next fiscal year.